

Agenda Notice –

The Mahaska County Board of Supervisors will meet on Tuesday, May 26, at 9:00 a.m.
in the Third-floor conference room of the Mahaska County Courthouse.

106 South 1st Street, Oskaloosa, Ia.

There will be available an audio-conferencing option for constituents to comment during public comments and any public hearing.

Audio conferencing number: 319-382-2695

Conference ID: 168 038 146#

You will be asked to state your name and press #

If you call in and do not wish to speak, please be courteous and mute the microphone on your phone.

1. Approve Agenda
2. 9:05am Fiscal year 25/26 Budget Amendment Hearing
3. Discussion about possible lawsuit against Mahaska County by Oskaloosa and/or Pella
4. Public Comments

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET
 Board of Supervisors of MAHASKA COUNTY
 Fiscal Year July 1, 2025 - June 30, 2026

The Board of Supervisors of MAHASKA COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

Meeting Date/Time: 5/26/2026 09:05 AM

Contact: Madison Garden

Phone: (641) 638-0622

Meeting Location: Mahaska County Courthouse 3rd Floor Conference Room

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	9,912,905	0	9,912,905
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	129,202	0	129,202
Net Current Property Tax	4	9,783,703	0	9,783,703
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	42,600	0	42,600
Other County Taxes/TIF Tax Revenues	7	2,915,682	0	2,915,682
Intergovernmental	8	5,230,914	54,405	5,285,319
Licenses & Permits	9	25,600	12,550	38,150
Charges for Service	10	1,134,345	0	1,134,345
Use of Money & Property	11	541,258	0	541,258
Miscellaneous	12	2,390,409	0	2,390,409
Subtotal Revenue	13	22,064,511	66,955	22,131,466
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	3,159,960	598,614	3,758,574
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	25,224,471	665,569	25,890,040
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,974,812	208,422	4,183,234
Physical Health and Social Services	19	822,409	0	822,409
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,413,546	38,001	1,451,547
Roads & Transportation	22	11,243,000	400,000	11,643,000
Government Services to Residents	23	621,281	0	621,281
Administration	24	3,013,559	732,707	3,746,266
Nonprogram Current	25	0	0	0
Debt Service	26	1,812,568	2,743,459	4,556,027
Capital Projects	27	460,315	0	460,315
Subtotal Expenditures	28	23,361,490	4,122,589	27,484,079
Other Financing Uses:				
Operating Transfers Out	29	3,159,960	0	3,159,960
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	26,521,450	4,122,589	30,644,039
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,296,979	-3,457,020	-4,753,999
Beginning Fund Balance - July 1, 2025	33	15,060,376	0	15,060,376
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	10,090,485	0	10,090,485
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	543,075	0	543,075
Fund Balance - Unassigned	39	3,129,837	-3,457,020	-327,183
Total Ending Fund Balance - June 30, 2026	40	13,763,397	-3,457,020	10,306,377

Explanation of Changes: Unexpected maintenance of 911 towers, minor required renovations to the courthouse, and requested amendments from the Sheriff and Conservation.